

**MINUTES OF MEETING
VALUE ADJUSTMENT BOARD
ST. JOHNS COUNTY
NOVEMBER 17, 2003
9:00 A.M.**

Hearing of the 2003 Value Adjustment Board of St. Johns County, Florida, began and held in the Auditorium at the County Administration Building, 4020 Lewis Speedway (County Road 16-A) and U.S. 1 North, St. Augustine, Florida.

Proof of publication regarding the notice of the 2003 Value Adjustment Board hearing was received, having been published in *The St. Augustine Record* on November 12, 2003.

Present were: Marc Jacalone, County Commissioner
 James Bryant, County Commissioner
 Karen Stern, County Commissioner
 Bill Fehling, School Board Member
 Sharon Outland, Property Appraiser
 Pamela Mann, Assistant Property Appraiser
 Linda Bryan, Property Appraiser's Attorney
 Daniel Bosanko, County Attorney
 Yvonne King, Deputy Clerk

Absent was: Diane Lovell, School Board Member

(11/17/03 - 1 - 9:02 a.m.)
CALL TO ORDER

The meeting was called to order by Chair Jacalone.

(11/17/03 - 1 - 9:02 a.m.)
DELETIONS TO CONSENT AGENDA

There were no deletions to the Consent Agenda.

(11/17/03 - 1 - 9:03 a.m.)
APPROVAL OF CONSENT AGENDA

Motion by Stern, seconded by Bryant, carried 4/0 with Lovell absent, to approve the Consent Agenda, as follows:

Special Master Recommendations:

Granted:

2003-210 Jeffrey Mandler, Esq.	2003-333 Royal American Management, Inc.
2003-211 Jeffrey Mandler, Esq.	2003-325 Sunshine Land Holdings, LLC
2003-237 David Zachem	2003-259 Linkscorp Florida Cimmarone
2003-227 Columbia Regency Retail Partners	2003-220 Juanita Davis
2003-295 Monument/Julington Assoc., LTD	2003-214 Marsh Creek Club Corporation
2003-212 Katherine Stoneburner	2003-253 Hudson Holding Co.
2003-213 Andrew Barber	2003-278 Thames Trading, Inc.
2003-234 James & Nataline Tharin	2003-182 James Hull
2003-251 Sawgrass Country Club	2003-292 David Baltar
2003-242 Jorge Marrero	

Denials:

2003-2	Bobby & Lynn Whitley	2003-299	Interconn Ponte Vedra Co, LLC
2003-143	Hobart Robinson	2003-249	Sawgrass Country Club
2003-261	John Turner	2003-250	Sawgrass Country Club
2003-238	David Zachem	2003-307	360 Networks
2003-245	Judd Beckwith	2003-204	Stuart Feiner
2003-246	Judd Beckwith	2003-236	TWC Ninety-Six, Ltd.
2003-244	Becker Group	2003-334	Lat Purser & Associates, Inc.
2003-267	Robert Ribar	2003-326	G & C Developers, Inc.
2003-268	Robert Ribar	2003-327	Gary & Laine Silverfield
2003-269	Robert Ribar	2003-328	A & S Land Development Co.
2003-270	Robert Ribar	2003-221	Espanita, LLC
2003-263	Comares Company, LLC	2003-229	Janet Woods
2003-264	Geoffrey Nolan	2003-311	Donald Guarnieri
2003-265	Comares Company, LLC	2003-293	Legalease Corp.
2003-301	Donna Wendler	2003-215	Issa Bateh
2003-302	Donna Wendler	2003-319	Thomas West
2003-303	Donna Wendler	2003-271	Joseph Craven, II
2003-304	Donna Wendler	2003-309	WP-CVP St. Augustine, LLC
2003-313	D. R. Horton, Inc. - Jacksonville	2003-320	Parag Bhansali
2003-314	D. R. Horton, Inc. - Jacksonville	2003-321	Fred Schramm, Jr.
2003-315	D. R. Horton, Inc. - Jacksonville	2003-305	Attilo & Maria Faccinato
2003-316	D. R. Horton, Inc. - Jacksonville	2003-332	Mark Dearing
2003-317	D. R. Horton, Inc. - Jacksonville	2003-274	Deborah Chapin
2003-318	D. R. Horton, Inc. - Jacksonville	2003-275	Jimmy Hicks
2003-324	Joseph Lerner	2003-266	Honours, Golf, WGV, LLC
2003-235	Cracker Barrel Old Country Store	2003-308	Derick Woolverton
2003-297	Interconn Ponte Vedra Co, LLC	2003-243	Dan Wheeler
2003-298	Interconn Ponte Vedra Co, LLC	2003-203	Stuart Feiner

(11/17/03 - 2 - 9:03 a.m.)

ADDITIONS/DELETIONS TO REGULAR AGENDA

There were no additions, nor deletions, to the Regular Agenda.

(11/17/03 - 2 - 9:03 a.m.)

APPROVAL OF REGULAR AGENDA

Motion by Stern, seconded by Bryant, carried 4/0 with Lovell absent, to approve the Regular Agenda.

(9:04 a.m.) Doug Burnett, representing the petitioner, Judd Beckwith, addressed the increase in the assessment. (9:13 a.m.) Bosanko explained to Burnett that the VAB made the decision that they would be accepting the recommendations of the Special Masters; therefore, there would be no rehearing by the VAB.

(11/17/03 - 2 - 9:14 a.m.)

APPROVAL OF THE 2003 CERTIFICATES OF THE VALUE ADJUSTMENT BOARD

Outland explained the 2003 Certificates. (9:14 a.m.) **Motion by Jacalone, seconded by Stern, carried 4/0 with Lovell absent, to approve the 2003 Certificates of the Value Adjustment Board.**

There being no further business to come before the Board, the meeting adjourned at 9:16 a.m.

Approved April 13, 2004

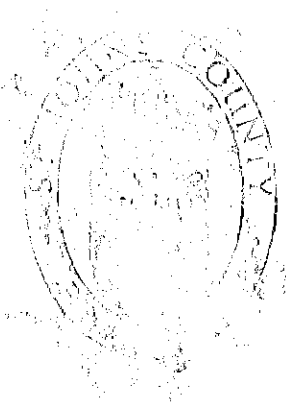
VALUE ADJUSTMENT BOARD
OF ST. JOHNS COUNTY, FLORIDA

By: Karen R. Stern
Karen R. Stern, Chair

RENDITION DATE 4/16/04

ATTEST: CHERYL STRICKLAND, CLERK

By: Cheryl Strickland
Deputy Clerk





Certificate of Value Adjustment Board

Pursuant to Sections 193.122, Florida Statutes

ST. JOHNS County, Florida

2003 Tax Roll
(year)

We, the undersigned, as and constituting the Value Adjustment Board of the above named county, do certify that after approval of the following described assessment roll by the Department of Revenue, all hearings required by s. 194.032, Florida Statutes, have been held and that said Value Adjustment Board is satisfied that the

(Check One) Real Property Tangible Personal Property

in the above named county includable on such assessment roll requirements imposed by the statutes of the State of Florida and the requirements and regulations imposed by the Department of Revenue.

We further certify that it is ordered that upon completion of this certificate and the attachment of same to the described assessment roll as part thereof, that the said assessment roll be delivered to the Property Appraiser of this county, on the day that this certificate is dated, who shall adjust the said assessment roll in accordance with the decision of the Value Adjustment Board and make all required extensions on the roll to show the tax attributable to all taxable property contained therein pursuant to law.

The following figures are true and correct to the best of our knowledge and belief:

- 1. Taxable value of Real Tangible Personal Property Assessment Roll as submitted by Property Appraiser to the Value Adjustment Board. \$ 11,809,744,342
- 2. Net Change in taxable value due to actions of the Board. \$ 11,148,601
- 3. Taxable value of Real Tangible Personal Property Assessment Roll incorporating all changes due to action of the Value Assessment Board. \$ 11,798,595,741

In witness whereof we have subscribed this certificate and caused the same to be attached to and made a part of the above described assessment roll and a copy thereof spread upon the minutes of this the 17th day of NOVEMBER, 2003 (year)

William R. Kelly (Seal)
James E. Bryant (Seal)
Mae Jealson (Seal)
Garrett J. Ste... (Seal)
 _____ (Seal)
 as and constituting the Value Assessment Board



SECOND & FINAL CERTIFICATION
Certificate of Value Adjustment Board

DR-488
R. 03/92

Pursuant to Sections 193.122, Florida Statutes

ST. JOHNS County, Florida

2003 Tax Roll
(year)

We, the undersigned, as and constituting the Value Adjustment Board of the above named county, do certify that after approval of the following described assessment roll by the Department of Revenue, all hearings required by s. 194.032, Florida Statutes, have been held and that said Value Adjustment Board is satisfied that the

(Check One) Real Property Tangible Personal Property

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We further certify that it is ordered that upon completion of this certificate and the attachment of same to the described assessment roll as part thereof, that the said assessment roll be delivered to the Property Appraiser of this county, on the day that this certificate is dated, who shall adjust the said assessment roll in accordance with the decision of the Value Adjustment Board and make all required extensions on the roll to show the tax attributable to all taxable property contained therein pursuant to law.

The following figures are true and correct to the best of our knowledge and belief:

1. Taxable value of Real Tangible Personal Property Assessment Roll as submitted by Property Appraiser to the Value Adjustment Board. \$ 666,830,119
2. Net Change in taxable value due to actions of the Board. \$ 0
3. Taxable value of Real Tangible Personal Property Assessment Roll incorporating all changes due to action of the Value Assessment Board. \$ 666,830,119

In witness whereof we have subscribed this certificate and caused the same to be attached to and made a part of the above described assessment roll and a copy thereof spread upon the minutes of this the 17TH day of NOVEMBER, 2003.
(year)

William R. Edg (Seal)
James D. Bryant (Seal)
Mona Jankovic (Seal)
Spencer R. W. ... (Seal)
____ (Seal)
as and constituting the Value Assessment Board



SECOND & FINAL CERTIFICATION
Certificate of Value Adjustment Board

DR-488
R. 03/92

Pursuant to Sections 193.122, Florida Statutes

ST. JOHNS County, Florida
CITY OF ST AUGUSTINE

2003 Tax Roll
(year)

We, the undersigned, as and constituting the Value Adjustment Board of the above named county, do certify that after approval of the following described assessment roll by the Department of Revenue, all hearings required by s. 194.032, Florida Statutes, have been held and that said Value Adjustment Board is satisfied that the

(Check One) [X] Real Property [] Tangible Personal Property

in the above named county includable on such assessment roll requirements imposed by the statutes of the State of Florida and the requirements and regulations imposed by the Department of Revenue.

We further certify that it is ordered that upon completion of this certificate and the attachment of same to the described assessment roll as part thereof, that the said assessment roll be delivered to the Property Appraiser of this county, on the day that this certificate is dated, who shall adjust the said assessment roll in accordance with the decision of the Value Adjustment Board and make all required extensions on the roll to show the tax attributable to all taxable property contained therein pursuant to law.

The following figures are true and correct to the best of our knowledge and belief:

- 1. Taxable value of [X] Real [] Tangible Personal Property Assessment Roll as submitted by Property Appraiser to the Value Adjustment Board. \$ 861,789,939
2. Net Change in taxable value due to actions of the Board. \$ 28,733
3. Taxable value of [X] Real [] Tangible Personal Property Assessment Roll incorporating all changes due to action of the Value Assessment Board. \$ 861,761,206

In witness whereof we have subscribed this certificate and caused the same to be attached to and made a part of the above described assessment roll and a copy thereof spread upon the minutes of this the 17TH day of NOVEMBER, 2003 (year)

Handwritten signatures of board members with (Seal) labels and a circular official seal of St. Johns County, Florida.



Certificate of Value Adjustment Board

Pursuant to Sections 193.122, Florida Statutes

ST. JOHNS County, Florida
CITY OF ST AUGUSTINE

2003 Tax Roll
(year)

We, the undersigned, as and constituting the Value Adjustment Board of the above named county, do certify that after approval of the following described assessment roll by the Department of Revenue, all hearings required by s. 194.032, Florida Statutes, have been held and that said Value Adjustment Board is satisfied that the

(Check One)

Real Property

Tangible Personal Property

in the above named county includable on such assessment roll requirements imposed by the statutes of the State of Florida and the requirements and regulations imposed by the Department of Revenue.

We further certify that it is ordered that upon completion of this certificate and the attachment of same to the described assessment roll as part thereof, that the said assessment roll be delivered to the Property Appraiser of this county, on the day that this certificate is dated, who shall adjust the said assessment roll in accordance with the decision of the Value Adjustment Board and make all required extensions on the roll to show the tax attributable to all taxable property contained therein pursuant to law.

The following figures are true and correct to the best of our knowledge and belief:

1. Taxable value of Real Tangible Personal Property Assessment Roll as submitted by Property Appraiser to the Value Adjustment Board. \$ 73,963,887
2. Net Change in taxable value due to actions of the Board. \$ 0
3. Taxable value of Real Tangible Personal Property Assessment Roll incorporating all changes due to action of the Value Assessment Board. \$ 73,963,887

In witness whereof we have subscribed this certificate and caused the same to be attached to and made a part of the above described assessment roll and a copy thereof spread upon the minutes of this the 17TH day of NOVEMBER, 2003 (year)

William R. Ellis (Seal)
Jayne L. Bryant (Seal)
Maree J. Malone (Seal)
Karen R. Steen (Seal)

as and constituting the Value Assessment Board



SECOND & FINAL CERTIFICATION
Certificate of Value Adjustment Board

DR-488
R. 03/92

Pursuant to Sections 193.122, Florida Statutes

ST. JOHNS County, Florida
CITY OF ST. AUGUSTINE BEACH

2003 Tax Roll
(year)

We, the undersigned, as and constituting the Value Adjustment Board of the above named county, do certify that after approval of the following described assessment roll by the Department of Revenue, all hearings required by s. 194.032, Florida Statutes, have been held and that said Value Adjustment Board is satisfied that the

(Check One) Real Property Tangible Personal Property

in the above named county includable on such assessment roll requirements imposed by the statutes of the State of Florida and the requirements and regulations imposed by the Department of Revenue.

We further certify that it is ordered that upon completion of this certificate and the attachment of same to the described assessment roll as part thereof, that the said assessment roll be delivered to the Property Appraiser of this county, on the day that this certificate is dated, who shall adjust the said assessment roll in accordance with the decision of the Value Adjustment Board and make all required extensions on the roll to show the tax attributable to all taxable property contained therein pursuant to law.

The following figures are true and correct to the best of our knowledge and belief:

- 1. Taxable value of Real Tangible Personal Property Assessment Roll as submitted by Property Appraiser to the Value Adjustment Board. \$ 589,832,518
- 2. Net Change in taxable value due to actions of the Board. \$ 2,281,094
- 3. Taxable value of Real Tangible Personal Property Assessment Roll incorporating all changes due to action of the Value Assessment Board. \$ 587,551,424

In witness whereof we have subscribed this certificate and caused the same to be attached to and made a part of the above described assessment roll and a copy thereof spread upon the minutes of this the 17TH day of NOVEMBER, 2003 (year)

William R. Feld (Seal)
James E. Bryant (Seal)
Don J. J. J. (Seal)
Gene R. T. (Seal)
 _____ (Seal)
 as and constituting the Value Assessment Board



SECOND & FINAL CERTIFICATION
Certificate of Value Adjustment Board

DR-488
R. 03/92

Pursuant to Sections 193.122, Florida Statutes

ST. JOHNS County, Florida
CITY OF ST AUGUSTINE BEACH

2003 Tax Roll
(year)

We, the undersigned, as and constituting the Value Adjustment Board of the above named county, do certify that after approval of the following described assessment roll by the Department of Revenue, all hearings required by s. 194.032, Florida Statutes, have been held and that said Value Adjustment Board is satisfied that the

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We further certify that it is ordered that upon completion of this certificate and the attachment of same to the described assessment roll as part thereof, that the said assessment roll be delivered to the Property Appraiser of this county, on the day that this certificate is dated, who shall adjust the said assessment roll in accordance with the decision of the Value Adjustment Board and make all required extensions on the roll to show the tax attributable to all taxable property contained therein pursuant to law.

The following figures are true and correct to the best of our knowledge and belief:

1. Taxable value of Real Tangible Personal Property Assessment Roll as submitted by Property Appraiser to the Value Adjustment Board. \$ 17,350,761
2. Net Change in taxable value due to actions of the Board. \$ 0
3. Taxable value of Real Tangible Personal Property Assessment Roll incorporating all changes due to action of the Value Assessment Board. \$ 17,350,761

In witness whereof we have subscribed this certificate and caused the same to be attached to and made a part of the above described assessment roll and a copy thereof spread upon the minutes of this the 17th day of NOVEMBER, 2003 (year)

William R. Ellis (Seal)
James E. Bryant (Seal)
More J. Adams (Seal)
Harold R. Stiles (Seal)
 _____ (Seal)
 as and constituting the Value Assessment Board



SECOND & FINAL CERTIFICATION
Certificate of Value Adjustment Board

DR-488
R. 03/92

Pursuant to Sections 193.122, Florida Statutes

ST. JOHNS County, Florida
TOWN OF HASTINGS

2003 Tax Roll
(year)

We, the undersigned, as and constituting the Value Adjustment Board of the above named county, do certify that after approval of the following described assessment roll by the Department of Revenue, all hearings required by s. 194.032, Florida Statutes, have been held and that said Value Adjustment Board is satisfied that the

(Check One)

Real Property

Tangible Personal Property

in the above named county includable on such assessment roll requirements imposed by the statutes of the State of Florida and the requirements and regulations imposed by the Department of Revenue.

We further certify that it is ordered that upon completion of this certificate and the attachment of same to the described assessment roll as part thereof, that the said assessment roll be delivered to the Property Appraiser of this county, on the day that this certificate is dated, who shall adjust the said assessment roll in accordance with the decision of the Value Adjustment Board and make all required extensions on the roll to show the tax attributable to all taxable property contained therein pursuant to law.

The following figures are true and correct to the best of our knowledge and belief:

- Taxable value of Real Tangible Personal Property Assessment Roll as submitted by Property Appraiser to the Value Adjustment Board. \$ 12,551,701
- Net Change in taxable value due to actions of the Board. \$ 0
- Taxable value of Real Tangible Personal Property Assessment Roll incorporating all changes due to action of the Value Assessment Board. \$ 12,551,701

In witness whereof we have subscribed this certificate and caused the same to be attached to and made a part of the above described assessment roll and a copy thereof spread upon the minutes of this the 17TH day of NOVEMBER, 2003 (year)

[Signature] (Seal)
[Signature] (Seal)
[Signature] (Seal)
[Signature] (Seal)
[Signature] (Seal)
 as and constituting the Value Assessment Board





SECOND & FINAL CERTIFICATION
Certificate of Value Adjustment Board

DR-488
R. 03/92

Pursuant to Sections 193.122, Florida Statutes

ST. JOHNS County, Florida
TOWN OF HASTINGS

2003 Tax Roll
(year)

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(Check One) [] Real Property [X] Tangible Personal Property

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We further certify that it is ordered that upon completion of this certificate and the attachment of same to the described assessment roll as part thereof, that the said assessment roll be delivered to the Property Appraiser of this county, on the day that this certificate is dated, who shall adjust the said assessment roll in accordance with the decision of the Value Adjustment Board and make all required extensions on the roll to show the tax attributable to all taxable property contained therein pursuant to law.

The following figures are true and correct to the best of our knowledge and belief:

- 1. Taxable value of [] Real [X] Tangible Personal Property Assessment Roll as submitted by Property Appraiser to the Value Adjustment Board. \$ 4,739,066
2. Net Change in taxable value due to actions of the Board. \$ 0
3. Taxable value of [] Real [X] Tangible Personal Property Assessment Roll incorporating all changes due to action of the Value Assessment Board. \$ 4,739,066

In witness whereof we have subscribed this certificate and caused the same to be attached to and made a part of the above described assessment roll and a copy thereof spread upon the minutes of this the 17TH day of NOVEMBER, 2003 (year)

William R. Ell (Seal)
James B. Bryant (Seal)
Marc J. Jialone (Seal)
Barry R. Oster (Seal)
as and constituting the Value Assessment Board